

## Federal Communications Commission

**§ 36.412**

of this chapter, shall assign the balance of Account 6620—Services to the Carrier access charge billing and collecting expense classification based on the relative percentage assignment of the balance of Account 6620 to that classification during the twelve month period ending December 31, 2000.

(d) Effective July 1, 2001, through June 30, 2006, all study areas shall apportion Carrier access charge billing and collecting expense among the jurisdictions using the allocation factor, pursuant to § 36.381(b), for the twelve-month period ending December 31, 2000.

[52 FR 17229, May 6, 1987, as amended at 66 FR 33208, June 21, 2001]

### **§ 36.382 Category 3—All other customer services expense.**

(a) Effective July 1, 2001, through June 30, 2006, study areas subject to price cap regulation, pursuant to § 61.41 of this chapter, shall assign the balance of Account 6620—Services to this category based on the relative percentage assignment of the balance of Account 6620 to this category during the twelve month period ending December 31, 2000.

(b) Category 3 is apportioned on the basis of Categories 1 and 2.

[66 FR 33208, June 21, 2001]

#### **CORPORATE OPERATIONS EXPENSE**

### **§ 36.391 General.**

Corporate Operations Expenses are included in the following account:

General and Administrative Account 6720.

[69 FR 12552, Mar. 17, 2004]

### **§ 36.392 General and administrative—Account 6720.**

(a) These expenses are divided into two categories:

(1) Extended Area Services (EAS).

(2) All other.

(b) Extended Area Services (EAS) settlements are directly assigned to the exchange operation.

(c) The expenses in this account are apportioned among the operations on the basis of the separation of the cost of the combined Big Three Expenses which include the following accounts:

#### *Plant Specific Expenses*

Central Office Switching Expenses—Account 6210 (Class B Telephone Companies); Accounts 6211 and 6212 (Class A Telephone Companies)

Operators Systems Expenses—Account 6220

Central Office Transmission Expenses—Account 6230 (Class B Telephone Companies); Accounts 6231 and 6232 (Class A Telephone Companies)

Information Origination/Termination Expenses—Account 6310 (Class B Telephone Companies); Accounts 6311, 6341, 6351, and 6362 (Class A Telephone Companies)

Cable and Wire Facilities Expense—Account 6410 (Class B Telephone Companies); Accounts 6411, 6421, 6422, 6423, 6424, 6426, 6431, and 6441 (Class A Telephone Companies)

#### *Plant Non-Specific Expenses*

Network Operations Expenses—Account 6530 (Class B Telephone Companies); Accounts 6531, 6532, 6533, 6534, and 6535 (Class A Telephone Companies)

#### *Customer Operations Expenses*

Marketing—Account 6610 (Class B Telephone Companies); Accounts 6611 and 6613 (Class A Telephone Companies)

Services—Account 6620

[52 FR 17229, May 6, 1987, as amended at 69 FR 12552, Mar. 17, 2004]

#### **OPERATING TAXES**

### **§ 36.411 Operating taxes—Account 7200 (Class B Telephone Companies); Accounts 7210, 7220, 7230, 7240, and 7250 (Class A Telephone Companies).**

(a) This account includes the taxes arising from the operations of the company, i.e.,

Operating Investment Tax Credits

Operating Federal Income Taxes

Operating State and Local Income Taxes

Operating Other Taxes

Provision for Deferred Operating Income Taxes

### **§ 36.412 Apportionment procedures.**

(a) For apportionment purposes, the expenses in this account are segregated into two groups as follows: (1) Operating Federal, State and local income taxes and (2) all other operating taxes.

(b) Operating Federal, State and local income taxes are apportioned among the operations on the basis of the approximate net taxable income (positive or negative) applicable to